

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)-
Section 9(4) – prescribing persons liable to pay tax on reverse charge --
Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 286,

Dated: 29-04-2019

Read the following:

- 1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
- 2) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/2015, dated. 29 -03-2019.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:30- 04-2019:

NOTIFICATION

In exercise of the powers conferred by sub-section (4) of section 9, of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (herein after referred to as the "said Act"), the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies that the registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely:-

Table

Sl. No.	Category of supply of goods and services	Recipient of goods and services
(1)	(2)	(3)
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)]which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in G.O. Ms. No. 259, Revenue (CT.II) Department, Dated. 29.06.2017,, at items (i), (ia), (ib), (ic) and (id), against serial No. (3) in the table as amended.	Promoter
2	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Act No. 51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in G.O. Ms. No. 259, Revenue (CT.II) Department, Dated. 29.06.2017,, at items (i), (ia), (ib), (ic) and (id), against serial No. (3) in the	Promoter

	table as amended.	
3	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (Act No. 51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items((i), (ia), (ib), (ic) and (id) against sl.no.3 in the table, in G.O. Ms. No. 259, Revenue (CT.II) Department, Dated. 29.06.2017, as amended.	Promoter

Explanation. - For the purpose of this notification, -

(i) The term "Promoter" shall have the same meaning as assigned to it in clause (zk) of Section 2 of the Real Estate (Regulation and Development) Act, 2016;(Act No. 16 of 2016)

(ii) The term "project" shall mean a real estate project (REP) or a Residential Real Estate Project (RREP);

(iii) The term "Real Estate Project" shall have the same meaning as assigned to it in clause (zn) of Section 2 of the Real Estate (Regulation and Development) Act, 2016."(Act. No. 16 of 2016)

(iv) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 percent of the total carpet area of all the apartments in the REP.

(v) The term "Floor Space Index" (FSI) shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.

2. This notification shall be deemed to have come into force with effect on and from 1st of April, 2019.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER